IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON (LOD) NO.2910 OF 2006

M/s.Australia Pacific Project
Holdings Pvt. Ltd. ..Petitioner.

V/s.

Union of India & Ors. ..Respondents.

Mr.Pradeep Sanchety with Ms.Pooja Basood i/b. Paras Kuhad & Association for petitioner.

Mr.Ashok Kotangale for respondents.

CORAM : H.L.GOKHALE AND
J.P.DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2006.

P.C. :-

. Heard Mr.Sancheti in support of the petition. Mr.Kotangale appears for the respondents. Petition seeks to challenge the reopening the assessment of the petitioner Co. for the assessment year 2001-02 and seeks withdrawal of the impugned notice under section 148 read with 147 of the Income Tax Act, 1961. It is the contention of Mr.Sancheti that even the reasons for reopening has not been furnished, though Mr.Kotangale appearing for revenue states that reasons have been furnished. In any case, the petitioner must get an opportunity to lodge their objections and, therefore, if the reasons are not so furnished, the respondents will serve them on the

petitioner so that the petitioners get an opportunity to lodge their objection.

2. Mr.Kotangale makes a statement that the assessing officer will consider the objections to be lodged and then only will pass appropriate orders after hearing the counsel for both the parties. If the reasons are not so furnished they will be furnished by Friday, 22nd December, 2006 and the objections will be filed within one week thereafter. The assessing officer will hear the petitioner on 3rd January, 2007 and thereafter will pass appropriate order.

3. We make it clear that in the event the order is adverse to the petitioner, the same will not be acted upon for a period of 4 weeks after the same is served on the petitioner.

4. Petition stands disposed of.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)